REMARKS

Favorable reconsideration of this application is respectfully requested in view of the following remarks.

Claims 15-18 are currently pending in this application, with Claim 15 being the only independent claim.

The Official Action rejects Claim 15 under 35 U.S.C. §103(a) as being unpatentable over U.S. Patent No. 1,157,666 to *Bennett*.

Claim 15 is generally directed to a method of manufacturing a rigid internal gear of a wave gear device comprising a number of features including adding knurls to an outer circumferential surface of the tooth-forming ring and carving, from tops of the knurls, at least one cutting edge that extends in a <u>circumferential</u> direction.

Bennett does not disclose at least the feature directed to carving at least one cutting edge that extends in a circumferential direction together with the other features recited in Claim 15. Instead, Figs. 3 of Bennett shows a series of serrations 5 formed in the periphery of the shaft 4. Bennett indicates that the series of longitudinally extending serrations are formed circumferentially around the periphery, but it is clear from Fig. 3 that the individual ridges extend axially, not circumferentially. Furthermore, Bennett does not teach carving "cutting edges" as set forth in Claim 15. There is no description that the serrations or dentations 5 comprise cutting edges.

Thus, *Bennett* does not disclose knurls on an outer circumferential surface of a tooth-forming ring and carving at least one cutting edge that extends in a circumferential direction together with the other features recited in Claim 15.

Applicants have set forth the above arguments in the interest of expeditiously concluding prosecution of this application, but respectfully point out that the Official Action fails to identify how *Bennett* discloses at least one cutting edge extending in a circumferential direction. It is assumed that the Official Action intends to take the position that the axially extending ridge of the serration 5 disclosed in *Bennett* corresponds to the cutting edge that extends in a circumferential direction of the present invention. If this assumption is inaccurate, it is respectfully requested that it be more clearly explained how *Bennett* discloses this feature together with the other claimed features so that the rejection can be properly responded to or that the rejection be withdrawn.

For at least the reasons stated above, independent Claim 15 is allowable.

Also, dependent Claims 16-18 are allowable at least by virtue of their dependence from independent Claim 15.

It is respectfully requested that all the claim rejections be withdrawn and that this application be allowed in a timely fashion. Should any questions arise in connection with this application, or should the Examiner feel that a teleconference with the undersigned would be helpful in resolving any remaining issues pertaining to this application, the undersigned respectfully requests the he be contacted at the number indicated below.

Respectfully submitted,

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